

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Eastview Terrace# 0046060 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>63</u>	Skilled (SNF)	<u>63</u>	<u>22,995</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>63</u>	TOTALS	<u>63</u>	<u>22,995</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>15,452</u>	<u>3,041</u>	<u>1,698</u>	<u>20,191</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,452</u>	<u>3,041</u>	<u>1,698</u>	<u>20,191</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 87.81%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)Meals for Inmates

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 02/01/2000

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 02/01/2000NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 8 and days of care provided 1,698Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Eastview Terrace

0046060

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	143,968	16,467	1,136	161,571		161,571	2,428	163,999		1
2	Food Purchase		106,594		106,594		106,594	(51,880)	54,714		2
3	Housekeeping	53,910	16,796		70,706		70,706	55	70,761		3
4	Laundry	30,695	15,100		45,795		45,795	4	45,799		4
5	Heat and Other Utilities			61,875	61,875		61,875	370	62,245		5
6	Maintenance	22,678	22,320	4,683	49,681		49,681	3,185	52,866		6
7	Other (specify):* Home Ofc. Benefits							693	693		7
8	TOTAL General Services	251,251	177,277	67,694	496,222		496,222	(45,145)	451,077		8
	B. Health Care and Programs										
9	Medical Director			10,400	10,400		10,400		10,400		9
10	Nursing and Medical Records	611,014	63,696	300	675,010		675,010	4,016	679,026		10
10a	Therapy		7,623	146,997	154,620		154,620	3	154,623		10a
11	Activities	11,597		4,528	16,125		16,125		16,125		11
12	Social Services	38,460	220		38,680		38,680		38,680		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Ofc. Benefits							557	557		15
16	TOTAL Health Care and Programs	661,071	71,539	162,225	894,835		894,835	4,576	899,411		16
	C. General Administration										
17	Administrative	47,580			47,580		47,580	17,201	64,781		17
18	Directors Fees										18
19	Professional Services			7,917	7,917		7,917	4,994	12,911		19
20	Dues, Fees, Subscriptions & Promotion			2,797	2,797		2,797	1,973	4,770		20
21	Clerical & General Office Expense	4,789	3,540	14,635	22,964		22,964	22,195	45,159		21
22	Employee Benefits & Payroll Tax			177,549	177,549		177,549	1,987	179,536		22
23	Inservice Training & Education			220	220		220	361	581		23
24	Travel and Seminar			21	21		21	494	515		24
25	Other Admin. Staff Transportation			5,158	5,158		5,158	1,799	6,957		25
26	Insurance-Prop.Liab.Malpractice			31,214	31,214		31,214	657	31,871		26
27	Other (specify):* Home Ofc. Benefits							4,938	4,938		27
28	TOTAL General Administration	52,369	3,540	239,511	295,420		295,420	56,599	352,019		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	964,691	252,356	469,430	1,686,477		1,686,477	16,030	1,702,507		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Eastview Terrace

#0046060

Report Period Beginning: 01/01/2005 Ending: 12/31/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			63,423	63,423		63,423	10,156	73,579			30
31	Amortization of Pre-Op. & Org											31
32	Interest			120,202	120,202		120,202	4,254	124,456			32
33	Real Estate Taxes			13,200	13,200		13,200		13,200			33
34	Rent-Facility & Grounds							399	399			34
35	Rent-Equipment & Vehicle			2,433	2,433		2,433	98	2,531			35
36	Other (specify): ³											36
37	TOTAL Ownership			199,258	199,258		199,258	14,907	214,165			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		30,455		30,455		30,455		30,455			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			34,493	34,493		34,493		34,493			42
43	Other (specify): ³ Nonallowable Cost			21,791	21,791		21,791	(21,791)				43
44	TOTAL Special Cost Centers		30,455	56,284	86,739		86,739	(21,791)	64,948			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	964,691	282,811	724,972	1,972,474		1,972,474	9,146	1,981,620			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7
 In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Program				3
4 Non-Patient Meals	(49,970)	2		4
5 Telephone, TV & Radio in Resident Room	(2,362)	43		5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patient				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation	6,995	30		9
10 Interest and Other Investment Income				10
11 Discounts, Allowances, Rebates & Refund				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(774)	43		13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transaction				15
16 Personal Expenses (Including Transportation				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment				19
20 Contributions	(550)	43		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainer				22
23 Malpractice Insurance for Individual				23
24 Bad Debt	(8,666)	43		24
25 Fund Raising, Advertising and Promotiona	(300)	20		25
26 Income Taxes and Illinois Personal Property Replacement Tax				26
27 CNA Training for Non-Employee				27
28 Yellow Page Advertising				28
29 Other-Attach Schedule See PG 5A	(9,439)	var		29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (65,066)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule	\$		31
32 Donated Goods-Attach Schedule			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	74,212		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ 74,212		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B))	\$ 9,146		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport		x	\$		38
39					39
40 Gift and Coffee Shop		x			40
41 Barber and Beauty Shops		x			41
42 Laboratory and Radiology		x			42
43 Prescription Drugs		x			43
44 Exceptional Care Program		x			44
45 Other-Attach Schedule		x			45
46 Other-Attach Schedule		x			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Eastview Terrace

ID# 0046060

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Promotional advertising	\$ (3,385)	43	1
2	Labs - Part A	(2,427)	43	2
3	Nonallowable marketing costs	(3,627)	43	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(9,439)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Eastview Terrace

0046060

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	2,428	0	0	0	0	0	0	0	0	0	2,428	1
2	Food Purchase	(49,970)	77	0	0	0	0	0	0	0	0	0	(49,893)	2
3	Housekeeping	0	55	0	0	0	0	0	0	0	0	0	55	3
4	Laundry	0	4	0	0	0	0	0	0	0	0	0	4	4
5	Heat and Other Utilities	0	370	0	0	0	0	0	0	0	0	0	370	5
6	Maintenance	0	3,185	0	0	0	0	0	0	0	0	0	3,185	6
7	Other (specify):*	0	693	0	0	0	0	0	0	0	0	0	693	7
8	TOTAL General Services	(49,970)	6,812	0	0	0	0	0	0	0	0	0	(43,158)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	4,016	0	0	0	0	0	0	0	0	0	4,016	10
10a	Therapy	0	3	0	0	0	0	0	0	0	0	0	3	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	557	0	0	0	0	0	0	0	0	0	557	15
16	TOTAL Health Care and Programs	0	4,576	0	0	0	0	0	0	0	0	0	4,576	16
	C. General Administration													
17	Administrative	0	17,201	0	0	0	0	0	0	0	0	0	17,201	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	4,994	0	0	0	0	0	0	0	0	0	4,994	19
20	Fees, Subscriptions & Promotions	(300)	2,273	0	0	0	0	0	0	0	0	0	1,973	20
21	Clerical & General Office Expenses	0	0	22,195	0	0	0	0	0	0	0	0	22,195	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	361	0	0	0	0	0	0	0	0	361	23
24	Travel and Seminar	0	0	494	0	0	0	0	0	0	0	0	494	24
25	Other Admin. Staff Transportation	0	0	1,799	0	0	0	0	0	0	0	0	1,799	25
26	Insurance-Prop.Liab.Malpractice	0	0	657	0	0	0	0	0	0	0	0	657	26
27	Other (specify):*	0	0	4,938	0	0	0	0	0	0	0	0	4,938	27
28	TOTAL General Administration	(300)	24,468	30,444	0	0	0	0	0	0	0	0	54,612	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(50,270)	35,856	30,444	0	0	0	0	0	0	0	0	16,030	29

Summary B

12/31/2005

Summary B

[illegible]

Facility Name & ID Number Eastview Terrace

0046060

Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark Petersen	100	See attached Schedule 6A		See attached Schedule 6A		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 2,428	\$ 2,428	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	77	77	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	55	55	3
4	V	4	Laundry		Petersen Health Care, Inc.	100.00%	4	4	4
5	V	5	Utilities		Petersen Health Care, Inc.	100.00%	370	370	5
6	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	3,185	3,185	6
7	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	693	693	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	4,016	4,016	8
9	V	10A	Therapy		Petersen Health Care, Inc.	100.00%	3	3	9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	557	557	10
11	V	17	Administrative		Petersen Health Care, Inc.	100.00%	17,201	17,201	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	4,994	4,994	12
13	V	20	Due, Fees, Subs & Promos		Petersen Health Care, Inc.	100.00%	2,273	2,273	13
14	Total			\$			\$ 35,856	\$ * 35,856	14

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Eastview Terrace

0046060

Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	21 Clerical & General Office	\$	Petersen Health Care, Inc.	100.00%	\$ 22,195	\$ 22,195
16	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	361	361
17	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	494	494
18	V	25 Other Admin. Staff Transport		Petersen Health Care, Inc.	100.00%	1,799	1,799
19	V	26 Insurance-Prop.Liab.Malpractice		Petersen Health Care, Inc.	100.00%	657	657
20	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	4,938	4,938
21	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	3,161	3,161
22	V	32 Interest		Petersen Health Care, Inc.	100.00%	4,254	4,254
23	V	34 Rent - Facility & Grounds		Petersen Health Care, Inc.	100.00%	399	399
24	V	35 Rent - Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	98	98
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 38,356	\$ * 38,356

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Eastview Terrace
provider # 0046060
12/31/2005

Schedule 6A

VII Related Parties - Page 6

Related Nursing Homes

City

In-State:

Aledo Rehabilitation & Health Care Center	Aledo, IL
Arcola Health Care Center	Arcola, IL
Arrow Wood Estates of Rock Falls	Rock Falls, IL
Aspen Rehab & Health Care	Silvis, IL
Batavia Rehabilitation & Health Care Center	Batavia, IL
Bement Health Care Center	Bement, IL
Benton Rehabilitation & Health Care Center	Benton, IL
Bloomington Rehabilitation & Health Care Center	Bloomington, IL
Casey Health Care Center	Casey, IL
Cisne Rehabilitation & Health Care Center	Cisne, IL
Countryview Care Center of Macomb	Macomb, IL
Countryview Terrace	Louisville, IL
Decatur Rehabilitation & Health Care Center	Decatur, IL
Eastside Health & Rehabilitation Center	Pittsfield, IL
Eastview Terrace	Sullivan, IL
Effingham Rehabilitation & Health Care Center	Effingham, IL
El Paso Health Care Center	El Paso, IL
Elgin Rehabilitation & Health Care Center	South Elgin, IL
Enfield Rehabilitation & Health Care Center	Enfield, IL
Flora Health Care Center	Flora, IL
Fondulac Rehabilitation & Health Care Center	East Peoria, IL
Havana Health Care Center	Havana, IL
Ironwood Estates of Sandwich	Sandwich, IL
Jonesboro Rehabilitation & Health Care Center	Jonesboro, IL
Kewanee Care Home	Kewanee, IL
McLeansboro Rehabilitation & Health Care Center	McLeansboro, IL
Newman Rehabilitation & Health Care Center	Newman, IL
North Aurora Care Center	Aurora, IL
Palm Terrace of Mattoon	Mattoon, IL
Prairie Rose Health Care Center	Pana, IL
Robings Manor Nursing Home	Brighton, IL
Rock Falls Rehabilitation & Health Care Center	Rock Falls, IL
Rosiclare Rehabilitation & Health Care Center	Rosiclare, IL
Royal Oaks Care Center	Kewanee, IL
Sandwich Rehabilitation & Health Care Center	Sandwich, IL
Shelbyville Rehabilitation & Health Care Center	Shelbyville, IL
Sheldon Health Care Center	Sheldon, IL
Sugar Creek Care Center	Watseka, IL
Sullivan Health Care Center	Sullivan, IL
Sunset Manor Nursing Home	Canton, IL
Timbercreek Rehabilitation & Health Care Center	Pekin, IL
Toulon Rehabilitation & Health Care Center	Toulon, IL
Tuscola Health Care Center	Tuscola, IL
Vandalia Rehabilitation & Health Care Center	Vandalia, IL
Watsika Rehabilitation & Health Care Center	Watsika, IL

Out-of-State:

Meadow Lawn Nursing Center	Davenport, IA
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Related Assisted Living

Kewanee Courtyard Estates	Kewanee, IL
Kewanee Courtyard Village	Kewanee, IL
Monmouth Courtyard Estates	Monmouth, IL
Riverview Estates of Havana	Havana, IL
Simple Blessings	Casey, IL

Other Related Business Entities

Petersen Health Care, Inc.	Peoria, IL	Management/Bookkeeping
Petersen Health Care II, Inc.	Peoria, IL	Management/Bookkeeping
Petersen Enterprises	Peoria, IL	Management/Bookkeeping
Petersen Health Systems	Peoria, IL	Management/Bookkeeping
Petersen Health Operations, L.L.C.	Peoria, IL	Management/Bookkeeping
R/LP Senior Villages, Inc.	Peoria, IL	Management/Bookkeeping

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Eastview Terrace # 0046060 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Mark Petersen	President	Administrative	100.00	See Schedule 7A	1.5	3.00	Salary	\$ 17,201	17(7)	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 17,201		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Eastview Terrace# 0046060 Report Period Beginning: 01/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Petersen Health Care, Inc.
 Street Address 830 West Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

B. Show the allocation of costs below. If necessary, please attach worksheets

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	683,169	46	\$ 82,166	\$ 81,693	20,191	\$ 2,428	1
2	2	Food	Patient Days	683,169	46	2,606		20,191	77	2
3	3	Housekeeping	Patient Days	683,169	46	1,857		20,191	55	3
4	4	Laundry	Patient Days	683,169	46	144		20,191	4	4
5	5	Utilities	Patient Days	683,169	46	12,513		20,191	370	5
6	6	Maintenance	Patient Days	683,169	46	107,775	81,080	20,191	3,185	6
7	7	Mgmt. Allocation of Benefits	Patient Days	683,169	46	23,459		20,191	693	7
8	10	Nursing and Medical Records	Patient Days	683,169	46	135,903	130,651	20,191	4,016	8
9	10A	Therapy	Patient Days	683,169	46	88		20,191	3	9
10	15	Mgmt. Allocation of Benefits	Patient Days	683,169	46	18,830		20,191	557	10
11	17	Administrative	Patient Days	683,169	46	582,000	582,000	20,191	17,201	11
12	19	Professional Services	Patient Days	683,169	46	168,984		20,191	4,994	12
13	20	Dues, Fees, Subs & Promos	Patient Days	683,169	46	76,921		20,191	2,273	13
14	21	Clerical & General Office	Patient Days	683,169	46	750,958	577,218	20,191	22,195	14
15	23	Inservice Training & Education	Patient Days	683,169	46	12,208		20,191	361	15
16	24	Travel & Seminar	Patient Days	683,169	46	16,731		20,191	494	16
17	25	Other Admin. Staff Transport	Patient Days	683,169	46	60,875		20,191	1,799	17
18	26	Insurance-Prop.Liab.Malp.	Patient Days	683,169	46	22,218		20,191	657	18
19	27	Mgmt. Allocation of Benefits	Patient Days	683,169	46	167,067		20,191	4,938	19
20	30	Depreciation	Patient Days	683,169	46	106,965		20,191	3,161	20
21	32	Interest	Patient Days	683,169	46	143,934		20,191	4,254	21
22	34	Rent - Facility & Grounds	Patient Days	683,169	46	13,500		20,191	399	22
23	35	Rent - Equipment & Vehicles	Patient Days	683,169	46	3,305		20,191	98	23
24										24
25	TOTALS					\$ 2,511,007	\$ 1,452,642		\$ 74,212	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10			
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1	LaSalle Bank		X	Mortgage	2044 + intr.	08/31/02	\$	1,887,097	\$	1,799,188	08/31/07	varies	\$	113,922	1
2															2
3															3
4															4
5															5
	Working Capital														
6	LaSalle Bank		X	Working Capital	Interest only	08/31/03		150,000			08/31/05	varies		6,280	6
7															7
8															8
9	TOTAL Facility Related						\$	2,037,097	\$	1,799,188			\$	120,202	9
	B. Non-Facility Related*														
10															10
11									Home office allocation					4,254	11
12															12
13															13
14	TOTAL Non-Facility Related						\$		\$				\$	4,254	14
15	TOTALS (line 9+line14)						\$	2,037,097	\$	1,799,188			\$	124,456	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number **Eastview Terrace**# **0046060** Report Period Beginning: **01/01/2005** Ending: **12/31/2005****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	11,648	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2004	\$	12,349	2
3. Under or (over) accrual (line 2 minus line 1).			\$	701	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	12,499	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	13,200	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2000	10,589	8	FOR OHF USE ONLY	
	2001	10,417	9	13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
	2002	10,598	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2003	11,774	11	15	LESS REFUND FROM LINE 6 \$ 15
	2004	12,349	12	16	AMOUNT TO USE FOR RATE CALCULATION\$ 16
Accrual = prior year rounded up.					

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Eastview Terrace COUNTY Moultrie

FACILITY IDPH LICENSE NUMBER 0046060

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE 309-691-8113 FAX #: 309-691-8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. 08-08-01-202-037	Eastview PL	\$ 12,349.00	\$ 12,349.00
2. _____	PT. SW 1/4 NE 1/4; 5A M/L	\$ _____	\$ _____
3. _____	Sec 01 T13N R05E	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ 12,349.00	\$ 12,349.00

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Eastview Terrace

0046060 Report Period Beginning:

01/01/2005 Ending:

12/31/2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 13,082 B. General Construction Type: Exterior Block Frame Steel Number of Stories OneC. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>217,546</u>	<u>2000</u>	<u>\$ 100,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 100,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	57	2000	1976	\$ 982,565	\$ 25,194	39	\$ 25,194		\$ 149,274
5	6	2000	1985						
6		05 Home office							
7		allocation	2005	20,120			377	377	377
8									
Improvement Type**									
9	Water Heater	2000		4,800	428	7	480	52	2,800
10	Concrete Pad	2000		500	13	20	13		73
11	Painting Exterior Building	2000		2,480	143	5	248	105	1,385
12	Fence	2000		3,953	247	15	264	17	1,367
13	Asphalt Parking Lot	2000		2,370	148	15	119	(29)	632
14	Carpet	2000		503	45	7	50	5	260
15	Flooring	2001		72,265	1,853	39	2,409	556	10,638
16	Remodeling	2001		6,245	160	39	208	48	937
17	Roofing	2001		2,159	55	39	72	17	312
18	Roofing	2001		12,000	308	39	400	92	1,600
19	Replacement - Glass	2001		1,179	74	7	118	44	471
20	Medicare wing upgrade	2002		89,018	2,283	39	2,967	684	10,640
21	Roofing	2002		14,200	364	39	473	109	1,657
22	Flooring	2002		4,263	109	39	142	33	486
23	Architects Fee	2002		1,916	49	39	64	15	197
24	Wall hangings	2002		3,220	281	7	322	41	992
25	Paving of Parking Lot	2004		4,200	280	15	280		443
26	Window Balance	2004		1,714	420	7	171	(249)	300
27									
28	Driveway renovation	2005		1,100	37	20	49	12	49
29	Grease interceptor	2005		15,589	183	20	167	(16)	167
30	Sidewalks	2005		4,919	164	20	27	(137)	27
31									
32	2005 Home office allocation - Leasehold improvements	2005		33			1	1	1
33	2005 Home office allocation - Land & land improvements	2005		1,163			36	36	36
34									
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 1,252,474	\$ 32,838		\$ 34,651	\$ 1,813	\$ 185,121	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 278,925	\$ 26,152	\$ 29,510	\$ 3,358	5-7	\$ 153,532	71
72	Current Year Purchases	5,064	723	266	(457)	10	723	72
73	Fully Depreciated Assets							73
74	Allocation from Home Office			2,710	2,710			74
75	TOTALS	\$ 283,989	\$ 26,875	\$ 32,486	\$ 5,611		\$ 154,255	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Care	Plymouth Voyager 2000	2000	\$ 42,307	\$ 2,437	\$ 4,231	\$ 1,794	5	\$ 25,031	76
77	Resident Care	Malibu 2000	2001	11,054	1,273	2,211	938	5	10,502	77
78										78
79										79
80	TOTALS			\$ 53,361	\$ 3,710	\$ 6,442	\$ 2,732		\$ 35,534	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 1,689,824	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 63,423	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 73,579	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 10,156	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 374,910	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$		86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$		91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5		Allocated from Home Office			399			5
6								6
7	TOTAL				\$ 399			7

8. List separately any amortization of lease expense included on page 4, line 34.
 This amount was calculated by dividing the total amount to be amortized
 by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
 16. Rental Amount for movable equipment: \$ 2,531 Description: Nursing equipment- 136; Copier - 2,297; Home office allocation-98
 (Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:
 Beginning
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u> </u>
13.	<u>/2007</u>	\$ <u> </u>
14.	<u>/2008</u>	\$ <u> </u>

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19			N/A		19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Eastview Terrace # 0046060 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO It is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER CNA _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER CNA _____
---	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefit.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.

(c) For in-house training programs only. Do not include fringe benefit.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	3,466	\$ 56,149	\$	3,466	\$ 56,149	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		855	15,568		855	15,568	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2,3)	hrs		4,326	75,280	7,623	4,326	82,903	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				28,020		28,020	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Oxygen	39(2)					2,435		2,435	13
14	TOTAL			\$	8,647	\$ 146,997	\$ 38,078	8,647	\$ 185,075	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,507,521	\$ 1,507,521	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance -0-)	404,022	404,022	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	10,619	10,619	7
8	Accounts Receivable (owners or related parties)	687,672	687,672	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,609,834	\$ 2,609,834	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	104,200	100,000	13
14	Buildings, at Historical Cost	1,220,443	1,252,474	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	343,865	337,350	16
17	Accumulated Depreciation (book methods)	(472,140)	(374,910)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): (Goodwill, net of amort.)	320,669	320,669	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,517,037	\$ 1,635,583	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,126,871	\$ 4,245,417	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 261,470	\$ 261,470	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	59,688	59,688	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,699	10,699	31
32	Accrued Real Estate Taxes(Sch.IX-B)	12,499	12,499	32
33	Accrued Interest Payable	6,160	6,160	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued expenses	16,383	16,383	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 366,899	\$ 366,899	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,799,188	1,799,188	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,799,188	\$ 1,799,188	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,166,087	\$ 2,166,087	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,960,784	\$ 2,079,330	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,126,871	\$ 4,245,417	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,281,600	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,281,600	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	679,184	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 679,184	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,960,784	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Eastview Terrace

0046060

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,197,617	1
2	Discounts and Allowances for all Levels	56,851	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,254,468	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	261,959	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 261,959	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	49,970	14
15	Telephone, Television and Radio	2,755	15
16	Rental of Facility Space		16
17	Sale of Drugs	69,213	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	4,558	19
20	Radiology and X-Ray	3,925	20
21	Other Medical Services	2,999	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 133,420	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending income	1,150	28
28a	Miscellaneous	661	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,811	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,651,658	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	496,222	31
32	Health Care	894,835	32
33	General Administration	295,420	33
B. Capital Expense			
34	Ownership	199,258	34
C. Ancillary Expense			
35	Special Cost Centers	52,246	35
36	Provider Participation Fee	34,493	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 1,972,474	40
41	Income before Income Taxes (line 30 minus line 40)**	679,184	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 679,184	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
This entity is a cash basis taxpayer.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Eastview Terrace

0046060

Report Period Beginning: 01/01/2005

Ending:

12/31/2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,907	1,907	\$ 47,667	\$ 25.00	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,151	3,232	57,968	17.94	3
4	Licensed Practical Nurses	11,086	11,452	181,720	15.87	4
5	CNAs & Orderlies	31,214	31,967	284,547	8.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,386	1,386	11,597	8.37	9
10	Activity Assistants					10
11	Social Service Worker	3,457	3,457	38,460	11.13	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	30,120	14.48	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,661	14,209	113,848	8.01	15
16	Dishwashers					16
17	Maintenance Worker	1,960	2,064	22,678	10.99	17
18	Housekeepers	4,759	4,927	53,910	10.94	18
19	Laundry	5,283	5,429	30,695	5.65	19
20	Administrator	2,167	2,167	47,580	21.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	433	433	4,789	11.06	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	92	92	736	8.00	31
32	Other Health Care (Care Plans)	2,080	2,080	38,376	18.45	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	84,716	86,882	\$ 964,691 *	\$ 11.10	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	24 hours	\$ 1,136	1(3)	35
36	Medical Director	13 visits	10,400	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	6 visits	300	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 11,836		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Eastview Terrace

0046060

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

XIX. SUPPORT SCHEDULES

A. Administrative Salaries:		Ownership	Amount	D. Employee Benefits and Payroll Taxes:		Amount	F. Dues, Fees, Subscriptions and Promotions:		Amount
Name	Function	%		Description			Description		
Angela Edwards	Administrator	0	\$ 44,160	Workers' Compensation Insurance	\$	36,853	IDPH License Fee	\$	1,990
Robert Wilson	Administrator	0	3,420	Unemployment Compensation Insurance		19,028	Advertising: Employee Recruitment		37
				FICA Taxes		71,159	Health Care Worker Background Check		
				Employee Health Insurance		44,064	(Indicate # of checks performed 23)		270
				Employee Meals		1,987	Miscellaneous dues & subscriptions		422
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous licenses & fees		78
				Life Insurance		291			
				Employee Morale		3,440			
				Pension contribution		2,714	Allocated from Home Office		2,273
							Less: Public Relations Expense		(300)
							Non-allowable advertising	(
							Yellow page advertising	(
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 47,580	TOTAL (agree to Schedule V, line 22, col.8)	\$	179,536	TOTAL (agree to Sch. V, line 20, col. 8)	\$	4,770
B. Administrative - Other									
Description			Amount						
N/A			\$						
TOTAL (agree to Schedule V, line 17, col. 3)			\$						
(Attach a copy of any management service agreement)									
C. Professional Services									
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description		Amount
Bush, Snyder & Assoc.	Legal		\$ 66				Out-of-State Travel	\$	
Altschuler, Melvoin and Glasser LLP	Accounting		5,600						
AdminaStar Federal	Computer services		198	N/A			In-State Travel		
ADP	Computer services		619						
Advanced Answers on Demand	Computer services		476						
IVANS	Computer services		380						
Mediacom	Internet services		283				Seminar Expense		21
Medifax-EDI	Computer services		119				Allocated from Home Office		494
One-Eleven Internet	Internet services		176						
							Entertainment Expense	(
							(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 19, column 3)			\$ 7,917	TOTAL		\$	TOTAL	\$	515
(If total legal fees exceed \$2500 attach copy of invoices.)									

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Eastview Terrace
Facility # 0046060
January 1, 2005 - December 31, 2005

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	7,917
--	-------

Allocated from Home Office

Accounting

4,900

Legal

94

4,994

Total (agree to Schedule V, line 19, column 8)	<u>12,911</u>
--	---------------

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5					N/A								
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Eastview Terrace

0046060

Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes
What was the average life used for new equipment added during this period 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 11,969 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 34,493
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 1,987 Has any meal income been offset against related costs? Yes Indicate the amount \$ 49,970
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? -0-
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm Yes
Firm Name: Ginoli & Co. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fee

RECONCILIATION REPORT

10:33 AM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	9,146	equal to	9,146	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	124,456	equal to	124,456	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	13,200	equal to	13,200	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	73,579	equal to	73,579	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	399	equal to	399	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	2,531	equal to	2,531	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	154,620	equal to	154,620	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	38,078	equal to	38,078	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	496,222	equal to	496,222	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	894,835	equal to	894,835	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	295,420	equal to	295,420	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	199,258	equal to	199,258	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	52,246	equal to	52,246	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	34,493	equal to	34,493	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	572,638	equal to	611,014	-38,376	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	11,597	equal to	11,597	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	38,460	equal to	38,460	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	143,968	equal to	143,968	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	22,678	equal to	22,678	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	53,910	equal to	53,910	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	30,695	equal to	30,695	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	47,580	equal to	47,580	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	4,789	equal to	4,789	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	964,691	equal to	964,691	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	1,136	< or = to	1,136	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	10,400	< or = to	10,400	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	300	< or = to	300	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	4,528	-4,528	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	47,580	equal to	47,580	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	7,917	equal to	7,917	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	179,536	equal to	179,536	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	4,770	equal to	4,770	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	515	equal to	515	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	34,493	equal to	34,493	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	1,987	< or = to	1,987	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	1,987	equal to	1,987	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,698	equal to	1,698	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	74,212	equal to	74,212	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	1,799,188	equal to	1,799,188	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	12,499	equal to	12,499	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	100,000	equal to	100,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,252,474	equal to	1,252,474	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	337,350	equal to	337,350	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	374,910	equal to	374,910	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,960,784	equal to	1,960,784	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	679,184	equal to	679,184	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	4,126,871	equal to	4,126,871	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Eastview Terrace
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 12/31/2005

Enter your HSA # in next column ===== 4
Census (Pulls from Page 2) 20,191

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	8.12	6.01	6.48
2	Food Purchase	2.71	4.31	4.40
3	Housekeeping	3.50	3.70	3.68
4	Laundry	2.27	1.85	1.90
5	Heat & Other Utilities	3.08	2.95	2.93
6	Maintenance	2.62	3.01	3.03
8	Total General Services	22.34	22.58	22.99
10	Nursing & Medical Records	33.63	41.83	43.12
10A	Therapy	7.66	2.10	2.69
11	Activities	0.80	1.91	1.92
12	Social Services	1.92	1.42	1.64
16	Total Health Care & Programs	44.55	49.48	51.22
17	Administration	3.21	3.36	3.15
19	Professional Services	0.64	0.99	0.85
21	Clerical & Gen. Office Expense	2.24	4.79	4.97
22	Employee Benefits & PR Taxes	8.89	10.09	11.01
24	Travel & Seminar	0.03	0.08	0.13
26	Insurance-Property, Liability & Malpractice	1.58	2.58	2.55
28	Total General Administrative	17.43	24.94	26.11
29	Total Operating Expenses	84.32	98.06	100.03
30	Depreciation	3.64	3.70	4.08
32	Interest	6.16	2.54	1.96
33	Real Estate Taxes	0.65	1.38	1.08
37	Total Ownership	10.61	11.11	9.80
	Total Operating and Ownership Cost	94.93	109.17	109.83

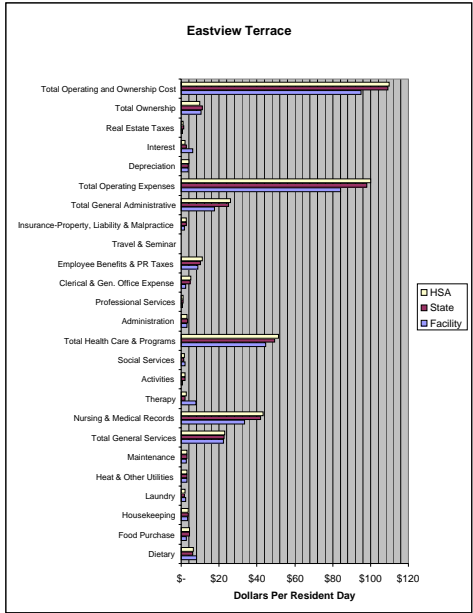
Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

IDHFS LTC Profiles

LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

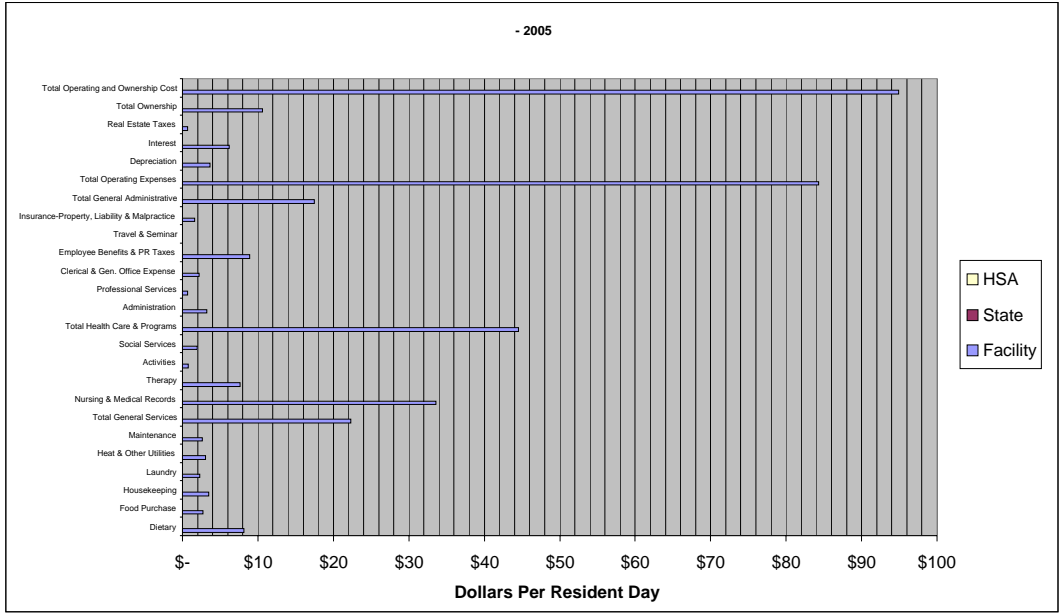


Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	8.12	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	2.71	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	3.50	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	2.27	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.08	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	2.62	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	22.34	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	33.63	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	7.66	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	0.80	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.92	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	44.55	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	3.21	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.64	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	2.24	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	8.89	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.03	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	1.58	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	17.43	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	84.32	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	3.64	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	6.16	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.65	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	10.61	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	94.93	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

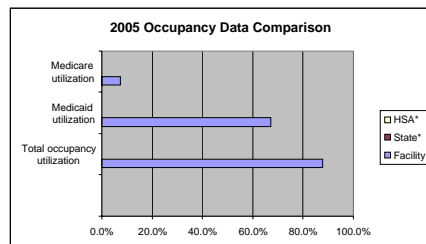
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



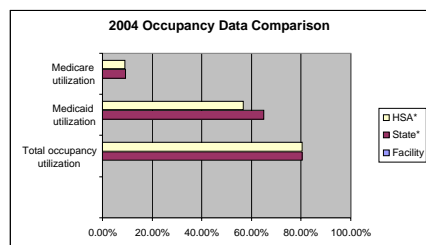
2005

Your Facility	State*	HSA*
Total occupancy utilization	87.81%	0.00%
Medicaid utilization	67.20%	0.00%
Medicare utilization	7.38%	0.00%
Private pay percent utilization	13.22%	N/A
Capacity in Patient Days	22,995	N/A
Census days of service provided	20,191	N/A



2004

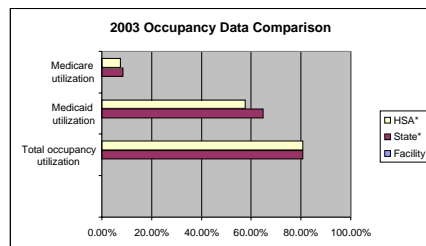
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

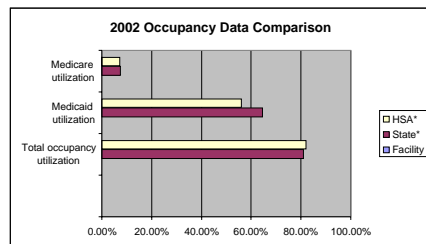
2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A

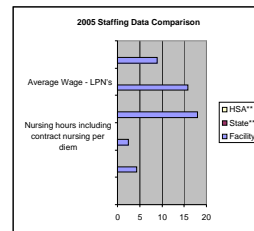


2002

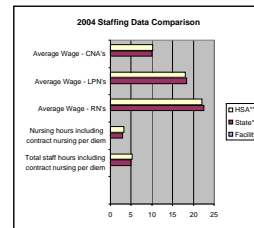
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	4.30	0.00	0.00
Nursing hours including contract nursing per diem	2.40	0.00	0.00
Average Wage - RN's	17.94	0.00	0.00
Average Wage - LPN's	15.87	0.00	0.00
Average Wage - CNA's	8.9	0.00	0.00

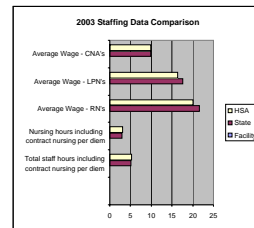


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	

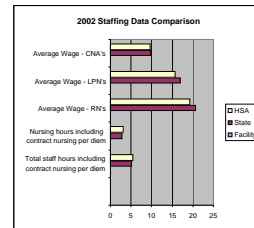


** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

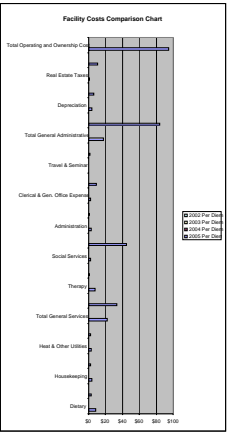
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.10	
Average Wage - RN's	21.56	19.99	
Average Wage - LPN's	17.64	16.41	
Average Wage - CNA's	9.91	9.89	



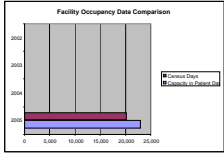
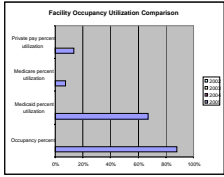
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.40	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	19.18	
Average Wage - LPN's	16.89	15.72	
Average Wage - CNA's	9.73	9.65	



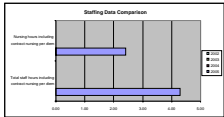
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Steno	9.12	4500/01	4500/01	4500/01
2	Food Purchase	2.71	4500/01	4500/01	4500/01
3	Housekeeping	3.56	4500/01	4500/01	4500/01
4	Laundry	1.27	4500/01	4500/01	4500/01
5	Heat & Other Utilities	3.68	4500/01	4500/01	4500/01
6	Maintenance	2.62	4500/01	4500/01	4500/01
8	Total General Services	23.94	4500/01	4500/01	4500/01
10	Nursing & Medical Records	33.42	4500/01	4500/01	4500/01
10A	Therapy	7.66	4500/01	4500/01	4500/01
11	Activities	1.86	4500/01	4500/01	4500/01
12	Social Services	1.42	4500/01	4500/01	4500/01
16	Total Health Care & Programs	66.33	4500/01	4500/01	4500/01
17	Administration	2.21	4500/01	4500/01	4500/01
19	Professional Services	0.44	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	2.26	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	8.80	4500/01	4500/01	4500/01
24	Travel & Lodging	0.03	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	1.59	4500/01	4500/01	4500/01
26	Total General Administration	17.47	4500/01	4500/01	4500/01
29	Total Operating Expenses	90.33	4500/01	4500/01	4500/01
30	Depreciation	3.66	4500/01	4500/01	4500/01
32	Interest	4.36	4500/01	4500/01	4500/01
33	Real Estate Taxes	6.63	4500/01	4500/01	4500/01
37	Total Ownership	14.65	4500/01	4500/01	4500/01
	Total Operating and Ownership Cost	104.98	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	87.91%	4500/01	4500/01	4500/01
Medicaid percent utilization	67.20%	4500/01	4500/01	4500/01
Medicare percent utilization	7.38%	4500/01	4500/01	4500/01
Private pay percent utilization	93.22%	4500/01	4500/01	4500/01
Capacity in Patient Days	22,000	0	0	0
Current Days	20,191	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	4.36	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.40	0.00	0.00	0.00
Average Wage - BSN	17.94	0.00	0.00	0.00
Average Wage - LPN	15.87	0.00	0.00	0.00
Average Wage - CNA	8.90	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	143,968	16,467	1,136	161,571	0	161,571	2,428	163,999
2. Food Purchase	0	106,594	0	106,594	0	106,594	-51,880	54,714
3. Housekeeping	53,910	16,796	0	70,706	0	70,706	55	70,761
4. Laundry	30,695	15,100	0	45,795	0	45,795	4	45,799
5. Heat and Other Utilities	0	0	61,875	61,875	0	61,875	370	62,245
6. Maintenance	22,678	22,320	4,683	49,681	0	49,681	3,185	52,866
7. Other (specify)*	0	0	0	0	0	0	693	693
8. Total General Services	251,251	177,277	67,694	496,222	0	496,222	-45,145	451,077
9. Medical Director	0	0	10,400	10,400	0	10,400	0	10,400
10. Nursing & Medical Records	611,014	63,696	300	675,010	0	675,010	4,016	679,026
10a. Therapy	0	7,623	146,997	154,620	0	154,620	3	154,623
11. Activities	11,597	0	4,528	16,125	0	16,125	0	16,125
12. Social Services	38,460	220	0	38,680	0	38,680	0	38,680
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	557	557
16. Total Health Care & Programs	661,071	71,539	162,225	894,835	0	894,835	4,576	899,411
17. Administrative	47,580	0	0	47,580	0	47,580	17,201	64,781
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	7,917	7,917	0	7,917	4,994	12,911
20. Fees, Subscriptions & Promotion	0	0	2,797	2,797	0	2,797	1,973	4,770
21. Clerical & General Office	4,789	3,540	14,635	22,964	0	22,964	22,195	45,159
22. Employee Benefits & Payroll	0	0	177,549	177,549	0	177,549	1,987	179,536
23. Inservice Training & Education	0	0	220	220	0	220	361	581
24. Travel and Seminar	0	0	21	21	0	21	494	515
25. Other Admin. Staff Trans	0	0	5,158	5,158	0	5,158	1,799	6,957
26. Insurance-Prop.Liab.Malpractice	0	0	31,214	31,214	0	31,214	657	31,871
27. Other (specify)*	0	0	0	0	0	0	4,938	4,938
28. Total General Adminis	52,369	3,540	239,511	295,420	0	295,420	56,599	352,019
29. Total General Administrative	964,691	252,356	469,430	1,686,477	0	1,686,477	16,030	1,702,507
30. Depreciation	0	0	63,423	63,423	0	63,423	10,156	73,579
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	120,202	120,202	0	120,202	4,254	124,456
33. Real Estate	0	0	13,200	13,200	0	13,200	0	13,200
34. Rent - Facility & Grounds	0	0	0	0	0	0	399	399
35. Rent - Equipment & Vehicles	0	0	2,433	2,433	0	2,433	98	2,531
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	199,258	199,258	0	199,258	14,907	214,165
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	30,455	0	30,455	0	30,455	0	30,455
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	34,493	34,493	0	34,493	0	34,493
43. Other (specify):*	0	0	21,791	21,791	0	21,791	-21,791	0
44. Total Special Cost Ce	0	30,455	56,284	86,739	0	86,739	-21,791	64,948
45. Grand Total	964,691	282,811	724,972	1,972,474	0	1,972,474	9,146	1,981,620

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,507,521	1,507,521
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	404,022	404,022
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	10,619	10,619
8. Accounts Receivable-Owner/Related Party	687,672	687,672
9. Other (specify):	0	0
10. Total current assets	2,609,834	2,609,834
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	104,200	100,000
14. Buildings, at Historical Cost	1,220,443	1,252,474
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	343,865	337,350
17. Accumulated Depreciation (book methods)	-472,140	-374,910
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	320,669	320,669
24. Total Long-Term Assets	1,517,037	1,635,583
25. Total Assets	4,126,871	4,245,417
CURRENT LIABILITIES		
26. Accounts Payable	261,470	261,470
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	59,688	59,688
31. Accrued Taxes Payable	10,699	10,699
32. Accrued Real Estate Taxes	12,499	12,499
33. Accrued Interest Payable	6,160	6,160
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	16,383	16,383
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	366,899	366,899
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	1,799,188	1,799,188
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	1,799,188	1,799,188
46. Total Liabilities	2,166,087	2,166,087
47. Total Equity	1,960,784	2,079,330
48. Total Liabilities and Equity	4,126,871	4,245,417

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,197,617
2. Discounts and Allowances for all Levels	56,851
Subtotal - Inpatient Care	2,254,468
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	261,959
7. Oxygen	0
Subtotal - Ancillary Revenue	261,959
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	49,970
15. Telephone, Television, and Radio	2,755
16. Rental of Facility Space	0
17. Sale of Drugs	69,213
18. Sale of Supplies to Non-Patients	0
19. Laboratory	4,558
20. Radiology and X-Ray	3,925
21. Other Medical Services	2,999
22. Laundry	0
Subtotal - Other Operating Revenue	133,420
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	0
28. Other Revenue (specify):	1,811
Subtotal - Other Revenue	1,811
30. Total Revenue	2,651,658
31. General Services	496,222
32. Health Care	894,835
33. General Administration	295,420
34. Ownership	199,258
35. Special Cost Centers	52,246
35. Provider Participation Fee	34,493
37. Other	0
40. Total Expenses	1,972,474
41. Income Before Income Taxes	679,184
42. Income Taxes	0
43. Net Income or Loss for the Year	679,184

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LTC Median Per Diem Cost by HSA - 2005 Cost Reports
2005 (Run June 1, 2004)

Eastview Eastview
Terrace Terrace

2005 Costs

2005
Census

20,191

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OPERATING & OWNERSHIP COST

[illegible]

<u>10th %</u>	<u>90th %</u>
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Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
32	Depreciation
33	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

Total staff hours including contract nurses per diem
Nursing hours including contract nurses per diem
RN
LPN
CNA
DON
ADON

State-Wide

1 2 3 4 5 6 7 8 9 10 11

Average Occupancy
Medicaid Utilization
Medicare Utilization

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

UN-INFLATED

[illegible]

Cost Report	Eastview Terrace 2004 Costs	Eastview Terrace 2004 Census
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2003 - Staffing and Occupancy Data

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
LPN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.43
RN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.12
CRN	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.13	10.02	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.23	28.74	28.74	28.74	26.68	23.95	23.27

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line		Wide	1	2	3	4	5	6	7	8	9	10	11	
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
32.10	77.23
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

Eastview Terrace
Eastview Terrace

2003 Costs

2003
Census

Cost Report	Description	Line
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11		
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30	
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10	
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33	
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45	
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76	
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62	
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50	

2003 - Staffing and Occupancy Data

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11		
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%	
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%	
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%	

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%